

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 17826
[REDACTED],)	
)	DECISION
Petitioner.)	
_____)	

On November 10, 2003, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination (NODD) to [Redacted] (taxpayer), proposing income tax, penalty, and interest for taxable years 1996 and 1997 in the total amount of \$981.

The taxpayer filed a timely appeal. She did not submit additional information and did not request a conference. Therefore, the Tax Commission, having reviewed the file, hereby issues its decision based upon the information contained in the file.

Tax Commission records showed the taxpayer was an Idaho resident who appeared to meet the state income tax filing requirements and had not filed Idaho returns for several years including 1996 and 1997. The Bureau attempted to contact the taxpayer for an explanation, but she did not respond to the inquiries.

[Redacted] Idaho Code § 63-3045 (1)(a) states:

63-3045. Notice of redetermination or deficiency --
Interest. (1) (a) If, in the case of any taxpayer, the state tax commission determines that there is a deficiency in respect of the tax imposed by this title, the state tax commission shall, immediately upon discovery thereof, send notice of such deficiency to the taxpayer by registered or certified mail or by other commercial delivery service providing proof of delivery, whichever is the most cost efficient. The notice shall be sent to the taxpayer's last address known to the state tax commission. The notice of deficiency shall be accompanied by an explanation of the specific reason for the

determination and an explanation of the taxpayer's right to appeal. Within sixty-three (63) days after such notice is mailed, the taxpayer may, at his option, file a protest in writing with the state tax commission and obtain redetermination of the deficiency.

The Bureau prepared returns for 1996 and 1997 on the taxpayer's behalf and sent her a NODD. After receiving the NODD, the taxpayer sent a letter of explanation and protest.

She said she was in the process of gathering information to prepare tax returns because filing tax returns was a requirement of bankruptcy law, and she was planning to file for bankruptcy protection. She offered that she has no money or anything of value and has moved frequently while living with friends and relatives.

The taxpayer said she had gathered information showing she would be due refunds from Idaho when four years of missing returns were filed. She asked for a three-month continuation to allow her the opportunity to get back to work and earn enough money to have her tax returns prepared and file bankruptcy.

The Bureau sent a letter back to the taxpayer to acknowledge her protest and allow her the time she requested. However, the letter was returned by the post office with a notice on the front that the post office box had been closed. Attempts to locate a current address for the taxpayer have been futile.

When the Bureau heard nothing further from the taxpayer, her file was transferred to the Legal/Tax Policy Division for administrative review. A letter from the Tax Appeals Specialist to the taxpayer wherein her appeal options were explained was returned by the post office.

Tax Commission records show that during the years 1996 and 1997 the taxpayer was an Idaho resident with Idaho sourced income in excess of Idaho's filing requirement. These facts the taxpayer does not dispute. However, she has not filed Idaho individual income tax returns for either

year.

The Bureau used the W-2 shown in federal records to calculate the taxpayer's Idaho tax amount. The standard deduction and credit for one personal exemption were allowed. Withholding that was identified in Tax Commission records (\$743 for 1996 and \$633 for 1997) and a grocery credit reduced each year's tax amount. The Bureau added interest and penalty pursuant to Idaho Code §§ 63-3045 and 63-3046. The Tax Commission reviewed those additions and found them proper and in accordance with Idaho Code.

A Notice of Deficiency Determination issued by the Idaho State Tax Commission is presumed to be accurate. Parsons v. Idaho State Tax Com'n, 110 Idaho 572 (Ct. App. 1986). Having presented no information in support her argument, the taxpayer has failed to meet her burden of proving error on the part of the deficiency determination. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

WHEREFORE, the Notice of Deficiency Determination dated November 10, 2003, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayer pay the following tax, penalty, and interest.

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1996	\$135	\$ 34	\$ 72	\$ 241
1997	449	112	200	<u>761</u>
			TOTAL	<u>\$1,002</u>

Interest is computed through August 15, 2004.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of taxpayer's right to appeal this decision is enclosed with this decision.

DATED this ____ day of _____, 2004.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE BY MAIL

I hereby certify that I have on this _____ day of _____, 2004, served a copy of the within and foregoing DECISION by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted]

Receipt No.

[Redacted]
